

# **EXHIBIT P**

Message

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**From:** Pratibha Pandey [pratibha.pandey@celsius.network]  
**Sent:** 11/4/2022 7:32:05 PM  
**To:** Patrick Holert [patrick.holert@celsius.network]  
**CC:** Daphne Chidemo [daphnec@lnpaudit.com]; Celsius Mining AP [mining.ap@celsius.network]; Jenny Fan [jenny.fan@celsius.network]; Lauren Schmidt [Lauren.Schmidt@mawsoninc.com]; Nicah Bantayaon [nicahb@lnpaudit.com]; amir.ayalon@celsius.network; Yaniv Tsur [yaniv.tsur@celsius.network]  
**Subject:** Re: Loan and deposits paid confirmations | Mawson and Celsius - 30 September 2022

Hi Daphne,

I confirm that as of 9/30/2022 Mawson owed Celsius Mining a total of \$15,328,444.60 in deposits. Let me know if any further information is required.

thanks,  
Pratibha Pandey  
Accounting Manager  
Celsius Mining


On Thu, Nov 3, 2022 at 3:22 PM Patrick Holert <patrick.holert@celsius.network> wrote:  
Copying in accounting.

On Thu, Nov 3, 2022 at 6:15 PM Daphne Chidemo <daphnec@lnpaudit.com> wrote:  
Hi Jenny,

Would you be able to respond to our confirmation request on the deposits amounts per my previous email below?

Thanks,

**Daphne Chidemo**  
Manager  
Mobile +61 426 426 270

  
L8 309 Kent St, Sydney NSW 2000, p +61 2 9290 8515  
SYDNEY - MELBOURNE - BRISBANE  
[www.lnpaudit.com](http://www.lnpaudit.com)

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**From:** Yaniv Tsur <yaniv.tsur@celsius.network>  
**Sent:** Monday, 24 October 2022 6:59 PM

**To:** Daphne Chidemo <daphnec@lnpaudit.com>; Jenny Fan <jenny.fan@celsius.network>

**Cc:** Lauren Schmidt <Lauren.Schmidt@mawsoninc.com>; Nicah Bantayaon <nicahb@lnpaudit.com>; Patrick Holert <patrick.holert@celsius.network>; amir.ayalon@celsius.network <amir.ayalon@celsius.network>

**Subject:** Re: Loan and deposits paid confirmations | Mawson and Celsius - 30 September 2022

Dear Daphne,

Per your below request, I confirm that as of September 30, 2022, Celsius Network Limited had on record loan amounts totaling US\$ 17,000,000 in principal & US\$ 586,666,67 in accrued (unpaid) interest

For the confirmation about the US\$ 15,328,444.60 in deposits owed to Celsius by Mawson Infrastructure Group Inc (Luna Squares LLC), as outlined in the schedule attached, I'll defer you to @Jenny Fan who handles the financial affairs of Celsius Mining LLC

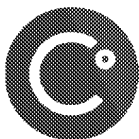
Best Regards,

Yaniv Tsur

VP Finance

T: +972-54-6620998

E: yaniv.tsur@celsius.network



On Mon, Oct 24, 2022 at 9:01 AM Daphne Chidemo <daphnec@lnpaudit.com> wrote:  
My apologies, there was a typo in my earlier email - now corrected.

For the purposes of our review, please confirm that as of September 30, 2022, Celsius Mining LLC had on record loan amounts totalling **US\$ 17,000,000 in loan principal, US\$ 586,666,67 in accrued (unpaid) interest and US\$ 15,328,444.60 in deposits** owed to you by Mawson Infrastructure Group Inc (Luna Squares LLC) as outlined in the schedule attached.


Happy to clarify if any questions.

Thanks, and regards,

**Daphne Chidemo**

Manager

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**From:** Daphne Chidemo  
**Sent:** Monday, 24 October 2022 4:00 PM  
**To:** yaniv.tsur@celsius.network <yaniv.tsur@celsius.network>  
**Cc:** Lauren Schmidt <Lauren.Schmidt@mawsoninc.com>; Nicah Bantayaon <nicahb@lnpaudit.com>; Patrick Holert <patrick.holert@celsius.network>; amir.ayalon@celsius.network <amir.ayalon@celsius.network>  
**Subject:** Loan and deposits paid confirmations | Mawson and Celsius - 30 September 2022

Dear Yaniv,


I hope you're well. Daphne here from LNP Audit and Assurance, we are currently engaged in the quarterly review of Mawson's financial statements for the period ended 30 September 2022.

For the purposes of our review, please confirm that as of September 30, 2022, Celsius Mining LLC had on record loan amounts totalling **US\$ 17,000,000 in loan principal, US\$ 586,666.67 in accrued (unpaid) interest and US\$ 5,328,444.60 in deposits** owed to you by Mawson Infrastructure Group Inc (Luna Squares LLC) as outlined in the schedule attached.

Happy to clarify if any questions.

Thanks, and regards,

**Daphne Chidemo**  
Manager  
Mobile +61 426 426 270

  
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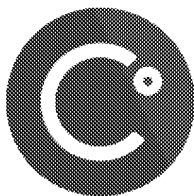
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**Patrick Holert, CFA, CAIA, ERP**  
COO | Celsius Mining

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